

**UNITED STATES – TAX TREATMENT FOR "FOREIGN SALES CORPORATIONS",
RECOURSE TO ARTICLE 21.5 OF THE DSU BY THE EUROPEAN COMMUNITIES**

Communication from the Appellate Body

The following communication, dated 14 January 2002, from Mr. James Bacchus, Chairman of the Appellate Body, addressed to the Chairman of the Dispute Settlement Body, is circulated in accordance with Article 17.5 of the *Understanding on Rules and Procedures Governing the Settlement of Disputes*.

It is my honour to transmit to you the Report of the Appellate Body in *United States – Tax Treatment for "Foreign Sales Corporations", Recourse to Article 21.5 of the DSU by the European Communities*, WT/DS108/AB/RW. It will be circulated to Members of the World Trade Organization later today, in accordance with paragraph 5 of Article 17 of the *Understanding on Rules and Procedures Governing the Settlement of Disputes*. It is a confidential document until its circulation. The three Members of the Appellate Body who served on this appeal were: Mr. Florentino P. Feliciano as Presiding Member; Mr. Yasuhei Taniguchi and Mr. A.V. Ganesan, as Members.
